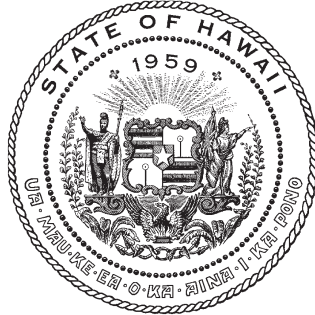


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-15 (Rev. 2017)**

Contact Information

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Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

FORM N-15 (Rev. 2017)**General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form N-15. Form N-15 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-15 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

We support the processing of 2D barcodes produced on Form N-15. If you will produce 2D barcodes for Form N-15, you must also refer to the separate scannable specifications for Schedule CR.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Exceptions: On page 2 line 30, the "Alimony paid" variable data field is 10 pt Courier font and on page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier. Text labels must not touch variable data.
- All variable data fields require exact placement. On page 1 line 6d, the last line for the sixth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. For Office Use Only Area

- Use horizontal lines.
- Boxes should not be printed.
- Page 3, white space beginning at row 52, column 60 through row 59, column 82 should not contain any data, text, or stray marks.

5. Variable Data Delimiters

- Period of Residency dates and the Date of Death should be printed with spaces between the dash (-) delimiters. For example: MM - DD - YY

(2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the tax year ending and date of death tax year)

- Taxpayer's Social Security Number and/or spouse's social security number should be printed with spaces between the dash (-) delimiters and allow the use of the letter "H" for taxpayers using a Hawaii temporary taxpayer I.D. number. For example: 123 - 45 - 6789 or H12 - 34 - 4567

(3 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 4 digits)

- The first four letters of the taxpayer's name field must be printed in uppercase letters.

6. Dollar Amounts

123456789

- Do not use commas as thousand separators.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

7. Negative Amounts

- Show negative amounts with a **bold X** where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

8. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed on our Hawaii software vendor website. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data

field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.

- A minimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-15 (Rev. 2017) cannot be filed until 2018.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits. There are a couple areas of the form that do require optical character recognition, and therefore do not meet the 6x10 design:
 1. Page 2, Line 30 Name and SSN of recipient of alimony payment; and
 2. Page 4, Designee's phone number.
- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions: Page 1, on row 63 at columns 25 and 26; Page 2, on row 10 at columns 13 and 14; Page 3, on row 22 at columns 78 and 79; and Page 4, on row 25 at columns 78 and 79.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks, printed on the form. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on each page.
 1. The top right registration mark should extend from the beginning of column 76 to the end of

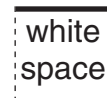
column 80 and should rest at the top of row 5 for all four pages.



2. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four pages.



- The tolerance is 1mm (1/4 of a grid).
- No data or other stray marks are allowed to encroach within the white space in a .5 inch square of the registration mark.



4. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows: Pages 1-4, approximately at the top of row 4 and at the beginning of column 6;
- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.

General Information and Scannable Specifications

- DO NOT stretch the barcode image.
- The required barcode is JCT171 for page 1:



JCT171

The required barcode is JCT172 for page 2:



JCT172

The required barcode is JCT173 for page 3:



JCT173

The required barcode is JCT174 for page 4:



JCT174

The barcode includes the form number code (JC), type of form (T), form year (17), and page number (1), (2), (3) or (4). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. 2D Barcode

The following defines the technical specifications for producing 2D barcodes for Form N-15. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.
- The dots per inch (DPI) is 300.
- The Error Correction Level is 4.
- The Y/X element ratio is 3.
- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.

- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.
- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.
- DO NOT stretch the barcode image.
- The barcode placement must be within the boundary box in the area labelled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.
- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.
- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.
- The layout for the data encoded in the 2D barcode is defined in Appendix A, "2D Barcode Layout – N-15/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field. But there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234).

6. Acetate overlays

- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form N-15. If you are now reproducing Form N-15, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form N-15, please contact the Forms Coordinator.

APPENDIX A. 2D Barcode Layout - 2017 N15 / Schedule CR / Schedule X / N-311

Numeric values may be left blank if Null, unless field is required (e.g. Line 41)
Use a carriage return for the field delimiter. Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
1	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the space reserved for this field on each page of the return.	
3	--	--	Form Number	6	A	"N15"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2017" for example.	Modified Form Year to 2017
5	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	1	--	Amended Return Checkbox	1	C	"X" or null.	
8	1	--	NOL Carryback Checkbox	1	C	"X" or null.	
9	1	--	IRS Adjustment Checkbox	1	C	"X" or null.	
10	1	--	Fiscal Year Begin Month	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	Fiscal Year Begin Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	Fiscal Year Begin Year	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	Fiscal Year End Month	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
14	1	--	Fiscal Year End Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
15	1	--	Fiscal Year End Year	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
16	1	--	Resident Status Checkbox: Part-Year Resident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
17	1	--	Resident Status Checkbox: Nonresident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
18	1	--	Resident Status Checkbox: Nonresident Alien	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
19	1	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all Capital Letters.	
20	1	--	Primary Middle Initial	1	A	Field should be all Capital Letters.	
21	1	--	Primary Last Name Suffix	35	A	Field should be all Capital Letters. Suffix must be entered after the last name.	Field Description updated and add a new business rule for suffix.
						Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all Capital Letters.	
22	1	--	Spouse First Name	25	A		
23	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all Capital Letters.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
24	1	--	Spouse Last Name Suffix	35	A	Required entry if married filing joint, otherwise null. Field should be all Capital Letters. Suffix must be entered after the last name.	Field Description updated and add a new business rule for suffix.
25	1	--	First 4 Characters of Primary Last Name	4	A	Field should be all Capital Letters.	
26	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
27	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate , otherwise null. Field should be all Capital Letters.	
28	1	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate , otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
29	1	--	Care Of	40	AN		
30	1	--	Street Address	40	AN	Field should be all Capital Letters.	
31	1	--	City	21	A	Field should be all Capital Letters.	
32	1	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. The valid U.S. state codes are published by the USPS at: http://www.usps.com/ncsc/lookups/usps_abbreviations.html . Field should be all Capital Letters.	
33	1	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	
34	1	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL. Field should be all Capital Letters.	
35	1	--	Country	13	A	Only populate if a foreign address. Field should be all Capital Letters.	
36	1	1	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
37	1	2	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
38	1	3	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
39	1	4	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
40	1	5	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
41	1	3	MFS Spouse Name. This field appears below line 3.	25	A	If married filing separate checkbox is marked, the full name of the spouse.	
42	1	4	HOH Qualifying Person. This field appears below line 4.	21	A		
43	1	5	Year Spouse Died	4	N		
44	1	6a	Primary Regular Exemption	1	C	"X" or null.	
45	1	6a	Primary Over 65 Exemption	1	C	"X" or null.	
46	1	6b	Spouse Regular Exemption	1	C	"X" or null.	
47	1	6b	Spouse Over 65 Exemption	1	C	"X" or null.	
48	1	--	Total of Primary and Spouse exemptions.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b. 0 if no value.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
49	1	6c	Exemptions for Dependent Children	2	N		
50	1	6d	Exemptions for Other Dependents	2	N		
51	1	6e	Total Exemptions Claimed	2	N		
52	2	7a	Wages Total	9	N	For all numeric fields use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields do not include commas.	
53	2	7b	Wages Hawaii	9	N		
54	2	8a	Interest Income Total	9	N		
55	2	8b	Interest Income Hawaii	9	N		
56	2	9a	Dividends Total	9	N		
57	2	9b	Dividends Hawaii	9	N		
58	2	10a	State Refund Total	9	N		
59	2	10b	State Refund Hawaii	9	N		
60	2	11a	Alimony Received Total	9	N		
61	2	11b	Alimony Received Hawaii	9	N		
62	2	12a	Business Farm Income Total - negative indicator checkbox	1	C	"X" or null.	
63	2	12a	Business Farm Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
64	2	12b	Business Farm Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
65	2	12b	Business Farm Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
66	2	13a	Capital Gain Total - negative indicator checkbox	1	C	"X" or null.	
67	2	13a	Capital Gain Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
68	2	13b	Capital Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
69	2	13b	Capital Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
70	2	14a	Supplemental Gain Total - negative indicator checkbox	1	C	"X" or null.	
71	2	14a	Supplemental Gain Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
72	2	14b	Supplemental Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
73	2	14b	Supplemental Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
74	2	15a	IRA Distribution Total	9	N		
75	2	15b	IRA Distribution Hawaii	9	N		
76	2	16a	Pension Total	9	N		
77	2	16b	Pension Hawaii	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
78	2	17a	Rents and Royalties Total - negative indicator checkbox	1	C	"X" or null.	
79	2	17a	Rents and Royalties Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
80	2	17b	Rents and Royalties Hawaii - negative indicator checkbox	1	C	"X" or null.	
81	2	17b	Rents and Royalties Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
82	2	18a	Unemployment Compensation Total	9	N		
83	2	18b	Unemployment Compensation Hawaii	9	N		
84	2	19a	Other Income Total - negative indicator checkbox	1	C	"X" or null.	
85	2	19a	Other Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
86	2	19b	Other Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
87	2	19b	Other Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
88	2	20a	Total Income Total - negative indicator checkbox	1	C	"X" or null.	
89	2	20a	Total Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
90	2	20b	Total Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
91	2	20b	Total Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
92	2	21a	Certain Business Expenses Total	9	N		
93	2	21b	Certain Business Expenses Hawaii	9	N		
94	2	22a	IRA Deduction Total	9	N		
95	2	22b	IRA Deduction Hawaii	9	N		
96	2	23a	Student Loan Interest Total	9	N		
97	2	23b	Student Loan Interest Hawaii	9	N		
98	2	24a	Health Savings Account Deduction Total	9	N		
99	2	24b	Health Savings Account Deduction Hawaii	9	N		
100	2	25a	Moving Expenses Total	9	N		
101	2	25b	Moving Expenses Hawaii	9	N		
102	2	26a	Deductible part of Self-Employment Tax Total	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
103	2	26b	Deductible part of Self-Employment Tax Hawaii	9	N		
104	2	27a	Self-Employed Health Insurance Total	9	N		
105	2	27b	Self-Employed Health Insurance Hawaii	9	N		
106	2	28a	Self-Employed SEP Total	9	N		
107	2	28b	Self-Employed SEP Hawaii	9	N		
108	2	29a	Penalty on Early Savings Withdrawal Total	9	N		
109	2	29b	Penalty on Early Savings Withdrawal Hawaii	9	N		
110	2	30a	Alimony Paid Total	9	N		
111	2	30b	Alimony Paid Hawaii	9	N		
112	2	31a	Payments to Housing Account Total	9	N		
113	2	31b	Payments to Housing Account Hawaii	9	N		
114	2	32a	Military Reserve Pay Total	9	N		
115	2	32b	Military Reserve Pay Hawaii	9	N		
116	3	33a	Exceptional Tree Deduction Total	9	N		
117	3	33b	Exceptional Tree Deduction Hawaii	9	N		
118	3	34a	Total Adjustments Total	9	N		
119	3	34b	Total Adjustments Hawaii	9	N		
120	3	35a	Adjusted Gross Income Total - negative indicator checkbox	1	C	"X" or null.	
121	3	35a	Adjusted Gross Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
122	3	35b	Adjusted Gross Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
123	3	35b	Adjusted Gross Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
124	3	36	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null.	
125	3	36	Federal Adjusted Gross Income	9	N		
126	3	37	Hawaii AGI to Total AGI Ratio	4	N	Line 35B divided by Line 35A. Must include a decimal point. The "Max Length" value includes the decimal point (for example 0.41). Compute to three decimal places, then round to 2. If Line 35A is zero or a negative number, and Line 35B is a positive number, enter 1.00 on Line 37. If line 35B is zero or a negative number, enter 0.00 on Line 37. If both Line 35A and 35B are negative, enter 0.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If column A is not completed, enter 0.00 on Line 37.	
127	3	--	Dependent Indicator	1	C	"X" or null.	
128	3	38a	Medical and Dental Expenses	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
129	3	38b	Taxes	9	N		
130	3	38c	Interest Expense	9	N		
131	3	38d	Contributions	9	N		
132	3	38e	Casualty and Theft Loss	9	N		
133	3	38f	Miscellaneous Deductions	9	N		
134	3	39	Total Itemized Deductions	9	N		
135	3	40a	Standard Deduction	9	N		
136	3	40b	Prorated Standard Deduction	9	N		
137	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	1	C	"X" or null.	
138	3	41	Hawaii AGI Less Deductions	9	N		
139	3	42a	Primary Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
140	3	42a	Spouse Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
141	3	42a	Total Exemptions	9	N		
142	3	42b	Prorated Exemptions	9	N		
143	3	43	Taxable Income	9	N		
144	3	44	Indicator if tax from other forms (N-2, N-103, etc) is included	1	C	"X" or null.	
145	3	44	Tax Liability	9	N		
146	3	44a	Net Capital Gain	9	N		
147	3	45	DHS Exemptions (Child Support)	2	N		
148	3	45	Refundable Food/Excise/Tax Credit	9	N		
149	3	46	Low Income Household Renters Credit	9	N		
150	3	47	Child and Dependent Care Expenses	9	N		
151	3	48	Child Passenger Restraint Credit	9	N		
152	3	49	Total Refundable Credits - Sch Cr	9	N		
153	3	50	Total Refundable Credits	9	N		
154	3	51	Balance Subtotal - negative indicator checkbox	1	C	"X" or null.	
155	3	51	Balance Subtotal	9	N		
156	4	52	Total Nonrefundable Credits - Sch Cr	9	N		
157	4	53	Balance - negative indicator checkbox	1	C	"X" or null.	
158	4	53	Balance	9	N		
159	4	54	Withholding	9	N		
160	4	55	Form N-1	5	N		
161	4	55	Form N-288A	5	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
162	4	55	Estimated tax payments	9	N		
163	4	56	Estimated tax from previous tax year	9	N		
164	4	57	Extension Payment	9	N		
165	4	58	Total Payments	9	N		
166	4	59	Amount Overpaid	9	N		
167	4	60a	Primary School Repairs and Maintenance Donation	1	C	"X" or null.	
168	4	60a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null.	
169	4	60b	Primary Public Libraries Donation	1	C	"X" or null.	
170	4	60b	Spouse Public Libraries Donation	1	C	"X" or null.	
171	4	60c	Primary Domestic Violence Donation	1	C	"X" or null.	
172	4	60c	Spouse Domestic Violence Donation	1	C	"X" or null.	
173	4	61	Total Donations	2	N		
174	4	62	Overpaid minus donations	9	N		
175	4	63	Estimated Tax apply to the following tax year	9	N		
176	4	64a	Refunded to you	9	N		
177	4	64a	Foreign (non-U.S.) bank account checkbox	1	C	"X" or null. If "X" then Form Lines 64b, 64c and 64d should be blank.	
178	4	64b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
179	4	64c	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
180	4	64c	Account Type Savings	1	C	"X" or null.	
181	4	64d	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
182	4	65	Amount you owe	9	N		
183	4	66	Form N210 attached checkbox	1	C	"X" or null.	
184	4	66	Estimated Tax Penalty	9	N		
185	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
186	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
187	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
188	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
189	4	--	Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
190	CR1	1	Tax Paid to another state	9	N		
191	CR1	2	Carryover of Energy Conservation Tax Credit	9	N		
192	CR1	3	Enterprise Zone Tax Credit	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
193	CR1	4	Low Income Housing Tax Credit	9	N		
194	CR1	5	Employment Vocational Rehab Referral Credit	9	N		
195	CR1	6	Carryover of the High Tech Business Investment Tax Credit	9	N		
196	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N		
197	CR1	8	Carryover of the Technology Infrastructure Renovation Tax Credit	9	N		
198	CR1	9	School Repair and Maintenance Credit	9	N		
199	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit	9	N		
200	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N		
201	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit	9	N		
202	CR1	13	Renew Energy Tech Income Tax Credit Placed in Service on or After July 1, 2009	9	N		
203	CR1	13	Solar Checkbox	1	C	"X" or null.	
204	CR1	13	Wind Checkbox	1	C	"X" or null.	
205	CR1	14	Capital Infrastructure Tax Credit	9	N		
206	CR1	15	Cesspool Upgrade, Conversion or Connection Income Tax Credit	9	N		
207	CR1	16	Renewable Fuels Production Tax Credit	9	N		New field added
208	CR1	17	Organic Foods Production Tax Credit	9	N		New field added
209	CR1	18	Total Nonrefundable Credits	9	N		Renumbererd
210	CR2	19	Capital Goods Excise Tax Credit	9	N		Renumbererd
211	CR2	20	Fuel Tax Credit	9	N		Renumbererd
212	CR2	21	Ethanol Facility Tax Credit	9	N		Line Deleted
212	CR2	21	Motion Picture and Film Tax Credit	9	N		Renumbererd
213	CR2	22	Refundable Renew Energy Tech Income Tax Credit Placed in Service on or After July 1, 2009	9	N		Renumbererd
214	CR2	22	Refundable Solar Checkbox	1	C	"X" or null.	Renumbererd
215	CR2	22	Refundable Wind Checkbox	1	C	"X" or null.	Renumbererd

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
216	CR2	23	Important Agricultural Land Qualified Agricultural Cost Tax Credit	9	N		Renumbererd
217	CR2	24	Credit for Research Activities	9	N		Renumbererd
218	CR2	25a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbererd
219	CR2	25b	Other refundable credits-credit from regulated investment company	9	N		Renumbererd
220	CR2	25c	Other Refundable Credits Total	9	N		Renumbererd
221	CR2	26	Total Refundable Credits	9	N		Renumbererd
222	N-311	L10	Refundable Food/Excise Tax Credit	4	N		
223	X1	Part I L12	Low-Income Household Renters Credit	4	N		
224	X2	Part II L28	Credit for Child and Dependent Care Expenses	4	N		
225	--	--	End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: “*EOD*”	

Return Fields that are NOT Included in the 2D Barcode

	1	--	Military Spouses Residency Relief Act (MSRRA) Checkbox				New field added
	1	--	Composite Checkbox				New field added
	1	--	First Time Filer Checkbox				
	1	--	Address or Name Change Checkbox				
	1	--	Primary Deceased Checkbox				New field added
	1	--	Primary Deceased Date of Death				New field added
	1	--	Spouse Deceased Checkbox				New field added
	1	--	Spouse Deceased Date of Death				New field added
	1	--	Deceased Taxpayer Date of Death-- This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				New fields created on return. Deleted line.
	1	--	ITIN Applied For. This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	1	6d	Table of dependent names, social security numbers, and relationship				
	3	44	Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)				
	4	67	Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox				
	4	67	Amended Return: Amount Paid (Overpaid) on Original Return				
	4	68	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox				
	4	68	Amended Return: Balance Due (Refund) on Amended Return				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				
	4	--	Spouse Daytime Phone Number				
	4	--	Preparer Signature Date				
	4	--	Preparer Self Employed Checkbox				
	4	--	Preparer Name				
	4	--	Preparer Federal EI No				
	4	--	Preparer Firm Name and Address				
	4	--	Preparer Phone Number				

APPENDIX B. 2D Barcode Layout - 2017 N15 2D Testing Data

Numeric values may be left blank if Null, unless field is required (e.g. Line 41)

Use a carriage return for the field delimiter.

Enter test data into these columns. The values are concatenated into the expected barcode format by formulas below.

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
1	--	--	Header Version Number	T1	T1	T1	T1	T1	T1
2	ALL	--	Software Developer Code	99	99	99	99	99	1234
3	--	--	Form Number	N15	N15	N15	N15	N15	N15
4	1	--	Form Year	2017	2017	2017	2017	2017	2017
5	--	--	2D Specification Version	0	0	0	0	0	99
6	--	--	Software Version	0	0	0	0	0	123456789012345
7	1	--	Amended Return Checkbox			X			X
8	1	--	NOL Carryback Checkbox			X			X
9	1	--	IRS Adjustment Checkbox				X		
10	1	--	Fiscal Year Begin Month	09	01		01		03
11	1	--	Fiscal Year Begin Day	10	15		01		01
12	1	--	Fiscal Year Begin Year	17	17		17		15
13	1	--	Fiscal Year End Month	12	12		11		12
14	1	--	Fiscal Year End Day	31	31		30		31
15	1	--	Fiscal Year End Year	17	17		17		15
16	1	--	Resident Status Checkbox: Part-Year Resident	X	X		X		X
17	1	--	Resident Status Checkbox: Nonresident					X	X
18	1	--	Resident Status Checkbox: Nonresident Alien			X			X
19	1	--	Primary First Name	KEALAKEKUAMALANAI-KAILANI	KAWENLAOKALANI	ITO	JANE	JUN WOOK	MAXLENGTHFIRSTNAMESTRINGZ
20	1	--	Primary Middle Initial	S	K				M
21	1	--	Primary Last Name Suffix	DAVIDSON SR	HUMUHUMUNUKUNUKU	SUZUKI	HARIHARASUSUZUBRAMA-WALLRABENSTEINS	BROWN	MAXLENGTHLASTNAMESTRINGERLONGLASTNZ
22	1	--	Spouse First Name		MARY-KAWENLAOKALANILANI				MAXLENGTHFIRSTNAMEPOUSEZ
23	1	--	Spouse Middle Initial		A				M
24	1	--	Spouse Last Name Suffix		MACDEMETRAKOPOULOS-HUMUHUMUNUKUNUKU				MAXLENGTHLASTNAMESTRINGERLONGLASTNZ

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
25	1	--	First 4 Characters of Primary Last Name	DAVI	HUMU	SUZU	HARI	BROW	MAXL
26	1	--	Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125
27	1	--	First 4 Characters of Spouse Last Name		MACD	SUZU			MAXL
28	1	--	Spouse SSN		576557442	576614423			123456789
29	1	--	Care Of		HUMUHUMUNUKUNUKU S FAMILY MAXIMUM CARE OF		TEST PMB 3258		PROFESSIONAL ACCOUNTANCY CORPORATION 123
30	1	--	Street Address	47 478 PUAPOO PL	415 SOUTH ST APT 1234	3 4 2 HAMAMATSU CHO	12 10TH AVE EAST	175 SAN PABLO AVE	123 MAX AVENUE OF THE AMERICAN MUSIC BEZ
31	1	--	City	KANEOHE	HONOLULU	MINATO KU	VANCOUVER	SAN FRANCISCO	MAXIMUM CITY LIMITEZ
32	1	--	U.S. State Code	HI	HI			CA	ZZ
33	1	--	ZIP (Postal) Code	96744	96813	261 3254	V5T 1Y9	941271535	9670000001
34	1	--	Foreign State or Province			TOKYO	BRITISH COLUMBIA		BRITISH COLUMBIA BRITISHZ
35	1	--	Country			JAPAN	CANADA		CANADA123456 Z
36	1	1	Filing Status Checkbox: Single	X					X
37	1	2	Filing Status Checkbox: Married filing joint		X				X
38	1	3	Filing Status Checkbox: Married filing separate			X			X
39	1	4	Filing Status Checkbox: Head of Household				X		X
40	1	5	Filing Status Checkbox: Qualifying Widower					X	X
41	1	3	MFS Spouse Name. This field appears below line 3.			CASANDRINA MAXIMUM FIELD SUZUKI			ABCDEFGHIIJK LMNOPQRSTU VWXY
42	1	4	HOH Qualifying Person. This field appears below line 4.				MAXIMUM QUALIFYING CHILD		ABCDEFGHIIJK LMNOPQRSTU
43	1	5	Year Spouse Died					2015	9999
44	1	6a	Primary Regular Exemption		X	X	X	X	X
45	1	6a	Primary Over 65 Exemption		X		X	X	X
46	1	6b	Spouse Regular Exemption		X	X			X
47	1	6b	Spouse Over 65 Exemption		X				X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
48	1	--	Total of Primary and Spouse exemptions.	0	4	2	2	2	4
49	1	6c	Exemptions for Dependent Children		2			1	99
50	1	6d	Exemptions for Other Dependents			1	1		99
51	1	6e	Total Exemptions Claimed	0	6	3	3	3	99
52	2	7a	Wages Total	1850	15000	25000	75860		123456789
53	2	7b	Wages Hawaii	1850	10000		25860		123456789
54	2	8a	Interest Income Total		5000	132975	150	1152	123456789
55	2	8b	Interest Income Hawaii		4200	100000	15	1152	123456789
56	2	9a	Dividends Total	500		1286	275		123456789
57	2	9b	Dividends Hawaii	500		42	20		123456789
58	2	10a	State Refund Total	20			350		123456789
59	2	10b	State Refund Hawaii	20			350		123456789
60	2	11a	Alimony Received Total	1830					123456789
61	2	11b	Alimony Received Hawaii	30					123456789
62	2	12a	Business Farm Income Total - negative indicator checkbox			X	X		X
63	2	12a	Business Farm Income Total		138498	150	100000	32000	123456789
64	2	12b	Business Farm Income Hawaii - negative indicator checkbox			X	X		X
65	2	12b	Business Farm Income Hawaii		138498	150	100000	32000	123456789
66	2	13a	Capital Gain Total - negative indicator checkbox	X	X				X
67	2	13a	Capital Gain Total	3000	3000	1200	250000		123456789
68	2	13b	Capital Gain Hawaii - negative indicator checkbox	X	X				X
69	2	13b	Capital Gain Hawaii	3000	3000	1200	250000		123456789
70	2	14a	Supplemental Gain Total - negative indicator checkbox		X			X	X
71	2	14a	Supplemental Gain Total		5525	1000		25000	123456789
72	2	14b	Supplemental Gain Hawaii - negative indicator checkbox		X				X
73	2	14b	Supplemental Gain Hawaii		4500	1000			123456789
74	2	15a	IRA Distribution Total		1500	12000			123456789
75	2	15b	IRA Distribution Hawaii		125				123456789
76	2	16a	Pension Total		3250	8600			123456789
77	2	16b	Pension Hawaii		100				123456789
78	2	17a	Rents and Royalties Total - negative indicator checkbox		X				X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
79	2	17a	Rents and Royalties Total		10000	15250			123456789
80	2	17b	Rents and Royalties Hawaii - negative indicator checkbox		X				X
81	2	17b	Rents and Royalties Hawaii		6000	15250			123456789
82	2	18a	Unemployment Compensation Total				575		123456789
83	2	18b	Unemployment Compensation Hawaii				575		123456789
84	2	19a	Other Income Total - negative indicator checkbox	X					X
85	2	19a	Other Income Total	5000		10000			123456789
86	2	19b	Other Income Hawaii - negative indicator checkbox	X					X
87	2	19b	Other Income Hawaii	1250		10000			123456789
88	2	20a	Total Income Total - negative indicator checkbox	X					X
89	2	20a	Total Income Total	3800	144723	207161	227210	8152	123456789
90	2	20b	Total Income Hawaii - negative indicator checkbox	X					X
91	2	20b	Total Income Hawaii	1850	139423	127342	176820	33152	123456789
92	2	21a	Certain Business Expenses Total	200					123456789
93	2	21b	Certain Business Expenses Hawaii	10					123456789
94	2	22a	IRA Deduction Total		12000				123456789
95	2	22b	IRA Deduction Hawaii		12000				123456789
96	2	23a	Student Loan Interest Total					2500	123456789
97	2	23b	Student Loan Interest Hawaii					2500	123456789
98	2	24a	Health Savings Account Deduction Total		10200				123456789
99	2	24b	Health Savings Account Deduction Hawaii		10200				123456789
100	2	25a	Moving Expenses Total	100					123456789
101	2	25b	Moving Expenses Hawaii	100					123456789
102	2	26a	Deductible part of Self-Employment Tax Total		1250		3800		123456789
103	2	26b	Deductible part of Self-Employment Tax Hawaii		1250		3800		123456789
104	2	27a	Self-Employed Health Insurance Total		14000				123456789
105	2	27b	Self-Employed Health Insurance Hawaii		14000				123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
106	2	28a	Self-Employed SEP Total		31750				123456789
107	2	28b	Self-Employed SEP Hawaii		30000				123456789
108	2	29a	Penalty on Early Savings Withdrawal Total		250				123456789
109	2	29b	Penalty on Early Savings Withdrawal Hawaii		250				123456789
110	2	30a	Alimony Paid Total		25000				123456789
111	2	30b	Alimony Paid Hawaii		20000				123456789
112	2	31a	Payments to Housing Account Total		10000				123456789
113	2	31b	Payments to Housing Account Hawaii		10000				123456789
114	2	32a	Military Reserve Pay Total	1400	12820		6410		123456789
115	2	32b	Military Reserve Pay Hawaii	1400	12820		6410		123456789
116	3	33a	Exceptional Tree Deduction Total	100					123456789
117	3	33b	Exceptional Tree Deduction Hawaii	100					123456789
118	3	34a	Total Adjustments Total	1800	117270	0	10210	2500	123456789
119	3	34b	Total Adjustments Hawaii	1610	110520	0	10210	2500	123456789
120	3	35a	Adjusted Gross Income Total - negative indicator checkbox	X					X
121	3	35a	Adjusted Gross Income Total	5600	27453	207161	217000	5652	123456789
122	3	35b	Adjusted Gross Income Hawaii - negative indicator checkbox	X					X
123	3	35b	Adjusted Gross Income Hawaii	3460	28903	127342	166610	30652	123456789
124	3	36	Federal Adjusted Gross Income - negative indicator checkbox	X					X
125	3	36	Federal Adjusted Gross Income	5600	27453	207161	217000	5652	123456789
126	3	37	Hawaii AGI to Total AGI Ratio	0.00	1.00	0.61	0.77	1.00	0.00
127	3	--	Dependent Indicator	X					X
128	3	38a	Medical and Dental Expenses			14000			123456789
129	3	38b	Taxes		1000	10000	2815		123456789
130	3	38c	Interest Expense		1800	1000			123456789
131	3	38d	Contributions		5000	400	750		123456789
132	3	38e	Casualty and Theft Loss			200			123456789
133	3	38f	Miscellaneous Deductions		1500	200	5000		123456789
134	3	39	Total Itemized Deductions		9300	24482	8565		123456789
135	3	40a	Standard Deduction	1850	4400	2200	3212	4400	123456789
136	3	40b	Prorated Standard Deduction	0	4400	1342	2473	4400	123456789
137	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	X					X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
138	3	41	Hawaii AGI Less Deductions	3460	19603	102860	158045	26252	123456789
139	3	42a	Primary Disability Indicator. This field appears below line 42a.		X				X
140	3	42a	Spouse Disability Indicator. This field appears below line 42a.		X				X
141	3	42a	Total Exemptions	0	14000	3432	3432	3432	123456789
142	3	42b	Prorated Exemptions	0	14000	2094	2643	3432	123456789
143	3	43	Taxable Income	0	5603	100766	155402	22820	123456789
144	3	44	Indicator if tax from other forms (N-2, N-103, etc) is included	X					X
145	3	44	Tax Liability	100	93	7567	11321	981	123456789
146	3	44a	Net Capital Gain				38000		123456789
147	3	45	DHS Exemptions (Child Support)				1		99
148	3	45	Refundable Food/Excise/Tax Credit		220		110		123456789
149	3	46	Low Income Household Renters Credit		300				123456789
150	3	47	Child and Dependent Care Expenses		1152		360		123456789
151	3	48	Child Passenger Restraint Credit		25				123456789
152	3	49	Total Refundable Credits - Sch Cr	1200	1005	1700	0	0	123456789
153	3	50	Total Refundable Credits	1200	2702	1700	470	0	123456789
154	3	51	Balance Subtotal - negative indicator checkbox	X	X				X
155	3	51	Balance Subtotal	1100	2609	5867	10851	981	123456789
156	4	52	Total Nonrefundable Credits - Sch Cr	0	0	5842	7100	800	123456789
157	4	53	Balance - negative indicator checkbox	X	X				X
158	4	53	Balance	1100	2609	25	3751	181	123456789
159	4	54	Withholding	45	50	2000	50		123456789
160	4	55	Form N-1		1000		1000		123456789
161	4	55	Form N-288A			1400	500		123456789
162	4	55	Estimated tax payments	0	1000	1400	1500	0	123456789
163	4	56	Estimated tax from previous tax year		500		1200		123456789
164	4	57	Extension Payment		100			100	123456789
165	4	58	Total Payments	45	1650	3400	2750	100	123456789
166	4	59	Amount Overpaid	1145	4259	3375	0	0	123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
167	4	60a	Primary School Repairs and Maintenance Donation	X	X	X			X
168	4	60a	Spouse School Repairs and Maintenance Donation		X				X
169	4	60b	Primary Public Libraries Donation	X	X	X			X
170	4	60b	Spouse Public Libraries Donation		X				X
171	4	60c	Primary Domestic Violence Donation	X	X	X			X
172	4	60c	Spouse Domestic Violence Donation		X				X
173	4	61	Total Donations	9	18	9	0	0	18
174	4	62	Overpaid minus donations	1136	4241	3366	0	0	123456789
175	4	63	Estimated Tax apply to the following tax year		500				123456789
176	4	64a	Refunded to you	1136	3741	3366	0	0	123456789
177	4	64a	Foreign (non-U.S.) bank account checkbox			X			X
178	4	64b	Routing Number	123456789	987654321				123456789
179	4	64c	Account Type Checking	X					X
180	4	64c	Account Type Savings		X				X
181	4	64d	Account Number	1234567890ABCDEF	987654321AC				12345678901234567
182	4	65	Amount you owe	0	0	0	1001	81	123456789
183	4	66	Form N210 attached checkbox				X	X	X
184	4	66	Estimated Tax Penalty				20	10	123456789
185	4	--	Primary HI Election Campaign - YES checkbox	X	X				X
186	4	--	Primary HI Election Campaign - NO checkbox			X	X	X	X
187	4	--	Spouse HI Election Campaign - YES checkbox		X				X
188	4	--	Spouse HI Election Campaign - NO checkbox			X			X
189	4	--	Preparer Identification Number		P12345678			P24681009	123456789
190	CR1	1	Tax Paid to another state				100		123456789
191	CR1	2	Carryover of Energy Conservation Tax Credit				200		123456789
192	CR1	3	Enterprise Zone Tax Credit				300		123456789
193	CR1	4	Low Income Housing Tax Credit				400		123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
194	CR1	5	Employment Vocational Rehab Referral Credit			150			123456789
195	CR1	6	Carryover of the High Tech Business Investment Tax Credit				500		123456789
196	CR1	7	Carryover of Individual Development Account Contribution Tax Credit			350			123456789
197	CR1	8	Carryover of the Technology Infrastructure Renovation Tax Credit			500			123456789
198	CR1	9	School Repair and Maintenance Credit				600		123456789
199	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit			600			123456789
200	CR1	11	Carryover of Residential Construction and Remodel Tax Credit			1542			123456789
201	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit			1000			123456789
202	CR1	13	Renew Energy Tech Income Tax Credit Placed in Service on or After July 1, 2009				700	100	123456789
203	CR1	13	Solar Checkbox				X	X	X
204	CR1	13	Wind Checkbox				X		X
205	CR1	14	Capital Infrastructure Tax Credit				800	200	123456789
206	CR1	15	Cesspool Upgrade, Conversion or Connection Income Tax Credit				1000	100	123456789
207	CR1	16	Renewable Fuels Production Tax Credit			800	2500		123456789
208	CR1	17	Organic Foods Production Tax Credit			900		400	123456789
209	CR1	18	Total Nonrefundable Credits	0	0	5842	7100	800	987654321
210	CR2	19	Capital Goods Excise Tax Credit		30				123456789
211	CR2	20	Fuel Tax Credit		50				123456789
212	CR2	21	Ethanol Facility Tax Credit						123456789
212	CR2	21	Motion Picture and Film Tax Credit	1200	60				123456789
213	CR2	22	Refundable Renew Energy Tech Income Tax Credit Placed in Service on or After July 1, 2009		500				123456789
214	CR2	22	Refundable Solar Checkbox		X				X
215	CR2	22	Refundable Wind Checkbox		X				X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
216	CR2	23	Important Agricultural Land Qualified Agricultural Cost Tax Credit		155				123456789
217	CR2	24	Credit for Research Activities		210				123456789
218	CR2	25a	Other refundable credits-pro rata share of taxes paid on sale of real property			1500			123456789
219	CR2	25b	Other refundable credits-credit from regulated investment company			200			123456789
220	CR2	25c	Other Refundable Credits Total			1700			123456789
221	CR2	26	Total Refundable Credits	1200	1005	1700	0	0	123456789
222	N-311	L10	Refundable Food/Excise Tax Credit		220		110		1234
223	X1	Part I L12	Low-Income Household Renters Credit		300				1234
224	X2	Part II L28	Credit for Child and Dependent Care Expenses		1152		360		1234
225	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

Return Fields that are NOT Included in the 2D Barcode

	1	--	Military Spouses Residency Relief Act (MSRRA) Checkbox			X			
	1	--	Composite Checkbox						
	1	--	First Time Filer Checkbox	X					
	1	--	Address or Name Change Checkbox			X			
	1	--	Primary Deceased Checkbox				X		
	1	--	Primary Deceased Date of Death				11/10/17		
	1	--	Spouse Deceased Checkbox		X				
	1	--	Spouse Deceased Date of Death		10/10/17				
	1	--	Deceased Taxpayer Date of Death-- This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						
	1	--	ITIN Applied For. This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
	1	6d	Table of dependent names, social security numbers, and relationship						
	3	44	Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Rate Schedule)	X (Capital Gains)	X (Tax Table)	
	4	67	Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox						
	4	67	Amended Return: Amount Paid (Overpaid) on Original Return						
	4	68	Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox						
	4	68	Amended Return: Balance Due (Refund) on Amended Return						
	4	--	Designee Name			JOE DESIGNEENAME			
	4	--	Designee Phone Number			(808)227-1145			
	4	--	Designee Identification Number			123-45-6789			
	4	--	Signature Date	4/15/18	10/20/18	4/20/19	4/20/18	12/31/18	
	4	--	Occupation	STUDENT	PRESIDENT	INVESTOR	FINANCIAL ADVISOR	CONTRACTOR	
	4	--	Daytime Phone Number	(808)123-4567	(808)524-4567	(501)672-3456	(808)422-1234	(808)395-6789	
	4	--	Spouse Signature Date		10/20/18				
	4	--	Spouse Occupation		SECRETARY				
	4	--	Spouse Daytime Phone Number		(808)524-4567				
	4	--	Preparer Signature Date		10/20/18			12/31/18	
	4	--	Preparer Self Employed Checkbox		X			X	
	4	--	Preparer Name		JANE PREPARER			JOHN Q ACCOUNTANT	
	4	--	Preparer Federal EI No		12-1234567			91-8273645	
	4	--	Preparer Firm Name and Address		PREPARER FIRM INC 12 KING ST, HONOLULU, 96813			TAX PROFESSIONALS INC	
	4	--	Preparer Phone Number		(808)123-1111			(808)987-1414	

Form N-15 (Rev. 2017)		Page 2 of 4	
Your Social Security Number		Your Spouse's SSN	
123 - 45 - 6789		123 - 45 - 6789	
Name(s) as shown on return		TP'S 1ST NAMEXXX MI LAST NAMEX SPOUSE 1ST NAMEX MI LAST NAMEX	
JCT172			
ID NO 12	Col. A - Total Income	Col. B - Hawaii Income	
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	123456789 7	123456789	
8 Interest income from the worksheet on page 41 of the Instructions.....	123456789 8	123456789	
9 Ordinary dividends	123456789 9	123456789	
10 State income tax refund from the worksheet on page 41 of the Instructions.....	123456789 10	123456789	
11 Alimony received	123456789 11	123456789	
12 Business or farm income or (loss)..... X	123456789 12 X	123456789	
13 Capital gain or (loss) from the worksheet on page 41 of the Instructions..... X	123456789 13 X	123456789	
14 Supplemental gains or (losses) (attach Schedule D-1)..... X	123456789 14 X	123456789	
15 IRA distributions	123456789 15	123456789	
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	123456789 16	123456789	
17 Rents, royalties, partnerships, estates, trusts, etc..... X	123456789 17 X	123456789	
18 Unemployment compensation (insurance).....	123456789 18	123456789	
19 Other income (state nature and source) OTHER INCOMEXXXXXXXXXX..... X	123456789 19 X	123456789	
20 Add lines 7 through 19 Total Income X	123456789 20 X	123456789	
21 Certain business expenses of reservists, performing artists, and fee-basis government officials	123456789 21	123456789	
22 IRA deduction.....	123456789 22	123456789	
23 Student loan interest deduction from the worksheet on page 46 of the Instructions.....	123456789 23	123456789	
24 Health savings account deduction.....	123456789 24	123456789	
25 Moving expenses (attach Form N-139)	123456789 25	123456789	
26 Deductible part of self-employment tax	123456789 26	123456789	
27 Self-employed health insurance deduction.....	123456789 27	123456789	
28 Self-employed SEP, SIMPLE, and qualified plans.....	123456789 28	123456789	
29 Penalty on early withdrawal of savings.....	123456789 29	123456789	
30 Alimony paid (Enter name and SS No. of recipient) SPOUSE NAMEXX 123-45-6789.....	123456789 30	123456789	
31 Payments to an individual housing account..	123456789 31	123456789	
32 First \$6,410 of military reserve or Hawaii national guard duty pay	123456789 32	123456789	
FORM N-15		FORM N-15	

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT173

Name(s) as shown on return

TP'S 1ST NAMEXXX MI LAST NAMEX

SPOUSE 1ST NAMEX MI LAST NAMEX

33 Exceptional trees deduction (attach affidavit)
(see page 21 of the Instructions).....

123456789

33

123456789

34 Add lines 21 through 33 **Total Adjustments** ▶

123456789

34

123456789

35 Line 20 minus line 34 **Adjusted Gross Income** ▶ **X**

123456789

35

X

123456789

36 **Federal** adjusted gross income (see page 21 of the Instructions) **36** **X** 123456789

37 **Ratio of Hawaii AGI to Total AGI.** Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) ... **37** 1.00

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 21, and place an X here. **X**

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses

(from Worksheet NR-1 or PY-1) **38a**

123456789

ID NO 12

38b Taxes (from Worksheet NR-2 or PY-2) **38b**

123456789

38c Interest expense (from Worksheet NR-3 or PY-3) **38c**

123456789

38d Contributions (from Worksheet NR-4 or PY-4) **38d**

123456789

38e Casualty and theft losses

(from Worksheet NR-5 or PY-5) **38e**

123456789

38f Miscellaneous deductions

(from Worksheet NR-6 or PY-6) **38f**

123456789

40a If you checked filing status box: 1 or 3 enter \$2,200;

2 or 5 enter \$4,400; 4 enter \$3,212 **40a**

123456789

40b Multiply line 40a by the ratio on line 37 **Prorated Standard Deduction** ▶ **40b**

123456789

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line **MUST** be filled in) **41** **X**

123456789

42a Multiply \$1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf,
or disabled, place an X in the applicable box(es), and see the Instructions.

X Yourself **X** Spouse **42a**

123456789

42b Multiply line 42a by the ratio on line 37 **Prorated Exemption(s)** ▶ **42b**

123456789

43 **Taxable Income.** Line 41 minus line 42b (but not less than zero) **Taxable Income** ▶ **43**

123456789

44 **Tax.** Place an X if from: **X** Tax Table; **X** Tax Rate Schedule; or **X** Capital Gains Tax Worksheet on page 44 of the Instructions.

(**X** Place an X if tax from Forms N-2, N-103, N-152, N-166, N-312, N-336, N-344, N-348, N-405,

N-586, N-615, or N-814 is included.) **Tax** ▶ **44**

123456789

44a If tax is from the Capital Gains Tax Worksheet, enter

the net capital gain from line 8 of that worksheet **44a**

123456789

45 Refundable Food/Excise Tax Credit

(attach Form N-311) **DHS, etc.** exemptions 12 **45**

123456789

46 Credit for Low-Income Household

Renters (attach Schedule X) **46**

123456789

47 Credit for Child and Dependent Care

Expenses (attach Schedule X) **47**

123456789

48 Credit for Child Passenger Restraint

System(s) (attach a copy of the invoice) **48**

123456789

49 Total refundable tax credits from

Schedule CR (attach Schedule CR) **49**

123456789

50 Add lines 45 through 49 **Total Refundable Credits** ▶ **50**

123456789

51 Line 44 minus line 50. If line 51 is zero or less, see Instructions **51** **X**

123456789

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT174

Name(s) as shown on return

TP'S 1ST NAMEXXX MI LAST NAMEX

SPOUSE 1ST NAMEX MI LAST NAMEX

52 Total nonrefundable tax credits (attach Schedule CR) 52 123456789

53 Line 51 minus line 52 Balance ▶ 53 X 123456789

54 Hawaii State Income tax withheld (attach W-2s)
(see page 33 of the Instructions for other attachments).... 54 12345678955 2017 estimated tax payments on
Forms N-1 1234567 ; N-288A 1234567 .. 55 123456789

56 Amount of estimated tax applied from 2016 return..... 56 123456789

57 Amount paid with extension..... 57 123456789

TOTAL
PAYMENTS

58 Add lines 54 through 57.

123456789

59 If line 58 is larger than line 53, enter the amount OVERPAID
(line 58 minus line 53) (see Instructions)..... 59 123456789

60 Contributions to (see page 33 of the Instructions):..... Yourself Spouse

60a Hawaii Schools Repairs and Maintenance Fund X \$2 X \$2

60b Hawaii Public Libraries Fund X \$2 X \$2

60c Domestic and Sexual Violence / Child Abuse and Neglect Funds X \$5 X \$5

61 Add the amounts of the Xs on lines 60a through 60c and enter the total here 61 12

62 Line 59 minus line 61 62 123456789

63 Amount of line 62 to be applied to
your 2018 ESTIMATED TAX 63 12345678964a Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing late, see page 34 of Instructions. Place an X here X if this refund will
ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567 64d 123456789

65 AMOUNT YOU OWE (line 53 minus line 58). Send Form N-200V with your payment.
Make check or money order payable to the "Hawaii State Tax Collector" 65 12345678966 Estimated tax penalty. (See page 34 of Instr.) Do not include this amount in line
59 or 65. Place an X in this box if Form N-210 is attached ▶ X.. 66 123456789

67 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 67 X 123456789

68 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 68 X 123456789

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of
attorney. See page 35 of the Instructions.

DESIGNEE'S name ▶ DESIGNEE'S NAMEXXXXX Phone no. ▶ (123) 123-4567 Identification number ▶ 12-3456789

HAWAII ELECTION
CAMPAIGN FUND

(See page 35 of the Instructions)

Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No

If joint return, does your spouse want \$3 to go to the fund? X Yes X No

Note: Placing an X in the "Yes"
box will not increase your tax
or reduce your refund.DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best
of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature

Date

Spouse's signature (if filing jointly, BOTH must sign)

Date

12/12/12

12/12/12

Your Occupation

Daytime Phone Number

Your Spouse's Occupation

Daytime Phone Number

TAXPAYER OCCUPATIONXX (123) 123-4567

SPOUSE OCCUPATIONXX (123) 123-4567

Paid
Preparer's
informationPreparer's
Signature

Date

12/12/12

Check if
self-employed

X

Preparer's identification number

123456789

Print
Preparer's Name

PRINT PREPARER'S NAME HEREXXXXXX

Federal E. I. No.

12-3456789

Firm's name (or yours
if self-employed),
Address, and ZIP CodeFIRM'S NAME OR PREPARER'S NAME
ADDRESS AND ZIP CODEXXXXXXXXXX

Phone No.

(123) 123-4567



FORM
N-15
(Rev. 2017)

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT
Calendar Year **2017**

JCT171

☒ **AMENDED Return**
☒ **NOL Carryback** ☒ **IRS Adjustment** **Tax Year** 12 - 12 - 12 **thru** 12 - 12 - 12
OR
☒ **Part-Year Resident** ☒ **Nonresident** ☒ **Nonresident Alien or Dual-Status Alien** ☒ **MSRRA** ☒ **Composite**
(Enter period of Hawaii residency above)

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in the applicable box, if appropriate

☒ **First Time Filer** ☒ **Address or Name Change**

**ATTACH A COPY OF YOUR 2017
FEDERAL INCOME TAX RETURN**

◆ **IMPORTANT — Complete this Section** ◆

Enter the first four letters
of your last name.
Use **ALL CAPITAL** letters XXXX

Your Social
Security Number 123 - 45 - 6789

Deceased ☒ Date of Death 12 - 12 - 12

Enter the first four letters
of your Spouse's last name.
Use **ALL CAPITAL** letters XXXX

Spouse's Social
Security Number 123 - 45 - 6789

Deceased ☒ Date of Death 12 - 12 - 12

Your First Name	M.I.	Your Last Name	Suffix
TP'S 1ST NAMEXXX	MI	LAST NAMEXXXXXXXXXX	
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
SPOUSE 1ST NAMEX	MI	LAST NAMEXXXXXXXXXX	
Care Of (See Instructions, page 8.)			
CARE OF NAME FOR MAILING ADDRESSXXXXXXXXXX			
Present mailing or home address (Number and street, including Rural Route)			
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXXXXXX			
City, town or post office	State	Postal/ZIP code	
CITYXXXXXXXXXXXXXXXXXX	HI	99999-9999	
If Foreign address, enter Province and/or State		Country	
FOREIGN ADDRESSXXXXXXXXXX		COUNTRYXXXXXX	

(Place an X in only ONE box)

- 1 ☒ Single 4 ☒ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. **QUALIFYING PERSONXXX** ☐
- 2 ☒ Married filing joint return (even if only one had income).
- 3 ☒ Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. **MFS SPOUSE'S NAMEXXXXXXXX** 5 ☒ Qualifying widow(er) with dependent child. Enter the year your spouse died 1212

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X below line 37.

6a ☒ Yourself ☒ Age 65 or over Enter the number of Xs on 6a and 6b 1

6b ☒ Spouse ☒ Age 65 or over

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here ☒

6c Dependents:	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship	
1. First and last name				Enter number of your children listed... 6c 12
FIRST DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP	
SECOND DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP	Enter number of other dependents..... 6d 12
THIRD DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP	
FOURTH DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP	
FIFTH DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP	
SIXTH DEPENDENT NAME		123-45-6789	RELATIONSHIP	

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e 12

ID NO 12

FORM N-15

• ATTACH COPY 2 OF FORM W-2 HERE •
• ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE •



JCT172

Form N-15 (Rev. 2017)

Your Social Security Number

Your Spouse's SSN

Page 2 of 4

123 - 45 - 6789

123 - 45 - 6789

Name(s) as shown on return

TP'S 1ST NAMEXXX MI LAST NAMEX

SPOUSE 1ST NAMEX MI LAST NAMEX

ID NO 12

Col. A - Total Income

Col. B - Hawaii Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2).....	123456789	7		123456789
8	Interest income from the worksheet on page 41 of the Instructions.....	123456789	8		123456789
9	Ordinary dividends	123456789	9		123456789
10	State income tax refund from the worksheet on page 41 of the Instructions.....	123456789	10		123456789
11	Alimony received	123456789	11		123456789
12	Business or farm income or (loss)..... X	123456789	12	X	123456789
13	Capital gain or (loss) from the worksheet on page 41 of the Instructions..... X	123456789	13	X	123456789
14	Supplemental gains or (losses) (attach Schedule D-1) X	123456789	14	X	123456789
15	IRA distributions	123456789	15		123456789
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	123456789	16		123456789
17	Rents, royalties, partnerships, estates, trusts, etc..... X	123456789	17	X	123456789
18	Unemployment compensation (insurance).....	123456789	18		123456789
19	Other income (state nature and source) <u>OTHER INCOMEXXXXXXXXXX</u> X	123456789	19	X	123456789
20	Add lines 7 through 19 Total Income > X	123456789	20	X	123456789
21	Certain business expenses of reservists, performing artists, and fee-basis government officials	123456789	21		123456789
22	IRA deduction.....	123456789	22		123456789
23	Student loan interest deduction from the worksheet on page 46 of the Instructions.....	123456789	23		123456789
24	Health savings account deduction.....	123456789	24		123456789
25	Moving expenses (attach Form N-139)	123456789	25		123456789
26	Deductible part of self-employment tax	123456789	26		123456789
27	Self-employed health insurance deduction.....	123456789	27		123456789
28	Self-employed SEP, SIMPLE, and qualified plans.....	123456789	28		123456789
29	Penalty on early withdrawal of savings.....	123456789	29		123456789
30	Alimony paid (Enter name and SS No. of recipient) <u>SPOUSE NAMEXX 123-45-6789</u>	123456789	30		123456789
31	Payments to an individual housing account..	123456789	31		123456789
32	First \$6,410 of military reserve or Hawaii national guard duty pay	123456789	32		123456789



Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT173

Name(s) as shown on return

TP'S 1ST NAMEXXX MI LAST NAMEX

SPOUSE 1ST NAMEX MI LAST NAMEX

33	Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions).....	123456789	33	123456789
34	Add lines 21 through 33 Total Adjustments >	123456789	34	123456789
35	Line 20 minus line 34 Adjusted Gross Income > X	123456789	35	X 123456789
36	Federal adjusted gross income (see page 21 of the Instructions) 36 X	123456789		
37	Ratio of Hawaii AGI to Total AGI. Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) ... 37 1 . 00 CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 21, and place an X here. X			
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.			
38a	Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a	123456789		ID NO 12
38b	Taxes (from Worksheet NR-2 or PY-2) 38b	123456789		
38c	Interest expense (from Worksheet NR-3 or PY-3) 38c	123456789		
38d	Contributions (from Worksheet NR-4 or PY-4) 38d	123456789		
38e	Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e	123456789		
38f	Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f	123456789		
40a	If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212 40a	123456789		
40b	Multiply line 40a by the ratio on line 37 Prorated Standard Deduction > 40b			123456789
41	Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) 41 X			123456789
42a	Multiply \$1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions. X Yourself X Spouse 42a	123456789		
42b	Multiply line 42a by the ratio on line 37 Prorated Exemption(s) > 42b			123456789
43	Taxable Income. Line 41 minus line 42b (but not less than zero) Taxable Income > 43			123456789
44	Tax. Place an X if from: X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 44 of the Instructions. (X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) Tax > 44			123456789
44a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 44a	123456789		
45	Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 12 45	123456789		
46	Credit for Low-Income Household Renters (attach Schedule X) 46	123456789		
47	Credit for Child and Dependent Care Expenses (attach Schedule X) 47	123456789		
48	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 48	123456789		
49	Total refundable tax credits from Schedule CR (attach Schedule CR) 49	123456789		
50	Add lines 45 through 49 Total Refundable Credits > 50			123456789
51	Line 44 minus line 50. If line 51 is zero or less, see Instructions. 51 X			123456789

**TOTAL ITEMIZED
DEDUCTIONS**

39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 27. Enter total here and go to line 41.

123456789



JCT174

Form N-15 (Rev. 2017)

Your Social Security Number

Your Spouse's SSN

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123 - 45 - 6789

123 - 45 - 6789

Name(s) as shown on return

TP'S 1ST NAMEXXX MI LAST NAMEX

SPOUSE 1ST NAMEX MI LAST NAMEX

52 Total nonrefundable tax credits (attach Schedule CR) 52 123456789

53 Line 51 minus line 52 Balance > 53 X 123456789

54 Hawaii State Income tax withheld (attach W-2s)
(see page 33 of the Instructions for other attachments).... 54 12345678955 2017 estimated tax payments on
Forms N-1 1234567 ; N-288A 1234567 .. 55 123456789

56 Amount of estimated tax applied from 2016 return..... 56 123456789

57 Amount paid with extension..... 57 123456789

TOTAL PAYMENTS	
58	Add lines 54 through 57.
123456789	

59 If line 58 is larger than line 53, enter the amount **OVERPAID**
(line 58 minus line 53) (see Instructions)..... 59 12345678960 **Contributions to** (see page 33 of the Instructions):..... Yourself Spouse

60a Hawaii Schools Repairs and Maintenance Fund X \$2 X \$2

60b Hawaii Public Libraries Fund X \$2 X \$2

60c Domestic and Sexual Violence / Child Abuse and Neglect Funds X \$5 X \$5

61 Add the amounts of the Xs on lines 60a through 60c and enter the total here 61 12

62 Line 59 minus line 61 62 123456789

63 Amount of line 62 to be **applied to**
your **2018 ESTIMATED TAX**..... 63 12345678964a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 34 of Instructions. Place an X here X if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567 64a 123456789

65 **AMOUNT YOU OWE** (line 53 minus line 58). Send Form N-200V with your payment.
Make check or money order payable to the "Hawaii State Tax Collector" 65 12345678966 **Estimated tax penalty.** (See page 34 of Instr.) Do not include this amount in line
59 or 65. Place an X in this box if Form N-210 is attached > X... 66 12345678967 **AMENDED RETURN ONLY** - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 67 X 12345678968 **AMENDED RETURN ONLY** - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 68 X 123456789

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 35 of the Instructions.

Designee's name > DESIGNEE'S NAMEXXXXX Phone no. > (123) 123-4567 Identification number > 12-3456789

**HAWAII ELECTION
CAMPAIGN FUND**

(See page 35 of the Instructions)

> Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No

> If joint return, does your spouse want \$3 to go to the fund? X Yes X No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature

Date

Spouse's signature (if filing jointly, BOTH must sign)

Date

12/12/12

12/12/12

Your Occupation

Daytime Phone Number

Your Spouse's Occupation

Daytime Phone Number

TAXPAYER OCCUPATIONXX (123) 123-4567

SPOUSE OCCUPATIONXX (123) 123-4567

Paid
Preparer's
InformationPreparer's
Signature >

Date

12/12/12

Check if
self-employed > XPreparer's identification number
123456789Print
Preparer's Name >

PRINT PREPARER'S NAME HEREXXXXXX

Federal E.I. No. > 12-3456789

Firm's name (or yours
if self-employed),
Address, and ZIP Code >FIRM'S NAME OR PREPARER'S NAME
ADDRESS AND ZIP CODEXXXXXXXXXX

Phone No. > (123) 123-4567

FORM N-15